



Cemetery and Mausoleum Update to Operational Action Plan

May 7, 2025
Department of Public Works



Agenda

Cemetery and Mausoleum Division

- Vision Statement
- Organizational Chart/Staffing
- Cemetery Budget to Actuals
- 2024 Accomplishments
- 2025 Initiatives & Ongoing Challenges
- Recommendations



Vision Statement

Background



Vision Statement

“Our vision is to introduce a pleasant experience for visitors who’s loved ones have transitioned, in addition, provide a beautiful final resting place for residents of Hallandale Beach and surrounding areas.

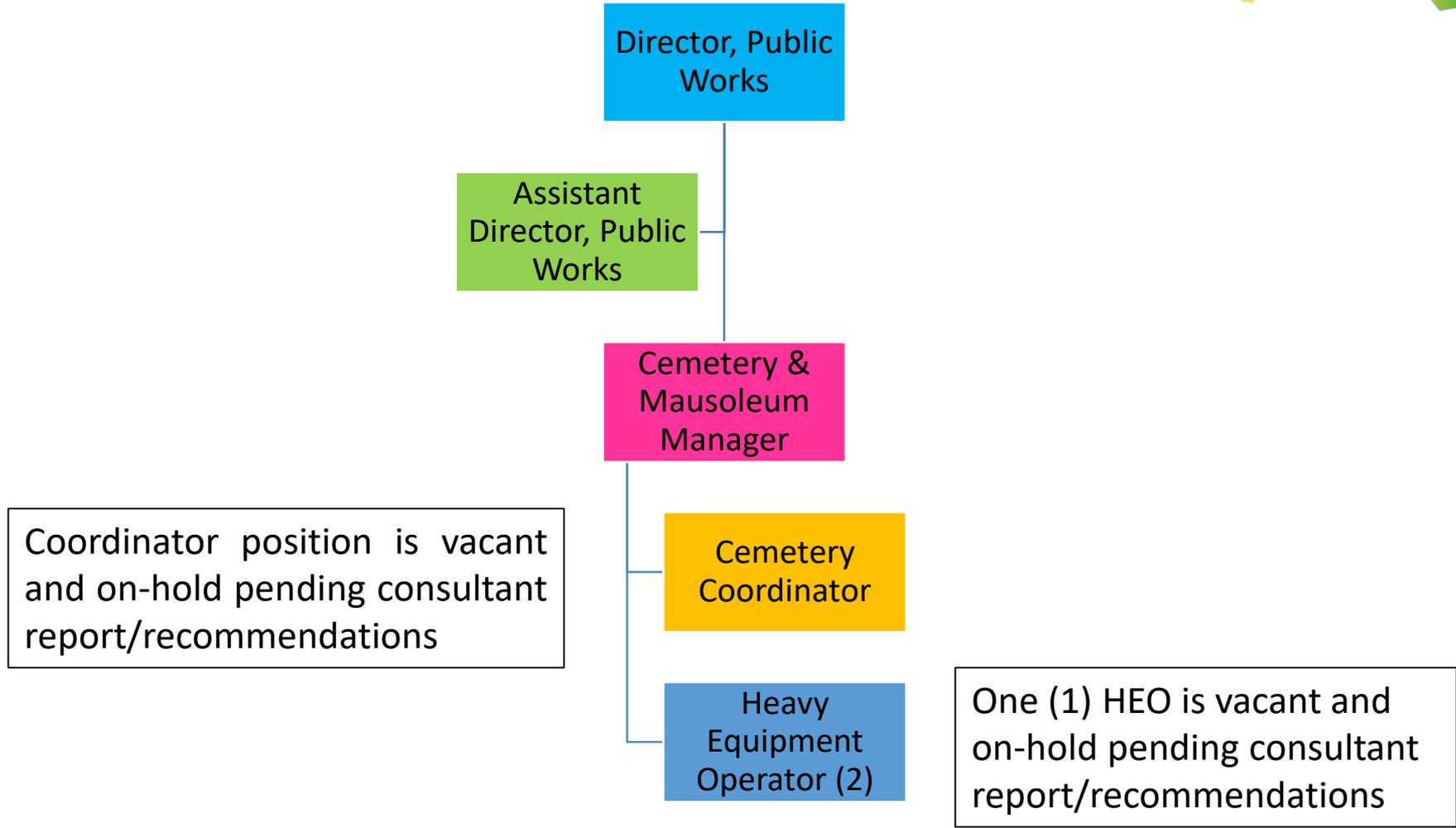
Our objectives are to ensure the proper preservation of all cemetery records; keep existing facilities in good condition; recommend facility upgrades and support all crucial obligations required to maintain the ongoing performance, care, improvement and solemnity of the City of Hallandale Beach cemetery grounds.”

Cemetery

The cemetery consists of 11 acres and 4,990 occupied plots. When fully utilized, the cemetery will contain nearly 7,090 full burial locations.

Organizational Chart

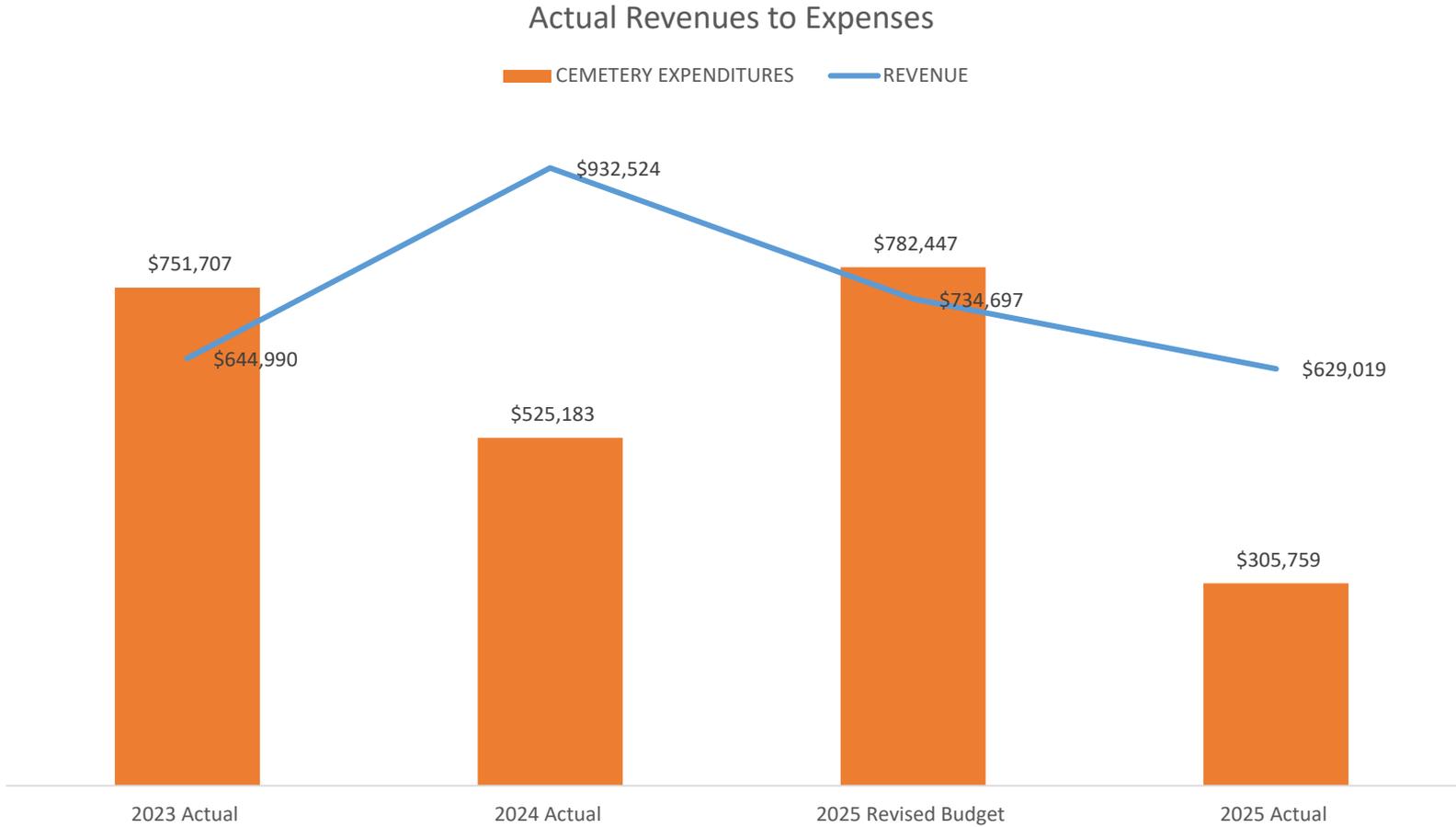
Staffing



✓ Total FTE's - 4 (2 Vacant Positions)

Actual Revenues vs Expenses

FY2023-FY2025 YTD



- ✓ Increase in Revenues from FY2023 to FY2024 – due, in part, to increased rate of burials
- ✓ Decrease in Expenses from FY2023 to FY2024 - due to extended vacancies
 - ✓ It is anticipated that the FY2025 expenses will NOT exceed the budget

Unrestricted Balance vs Net Position

FY2019-FY2024



- ✓ There is no planned use of the unrestricted available balance for FY 2025 nor FY 2026.
- ✓ FY 2024 Year-End Unrestricted Funds totals \$593,781 for future care of the Cemetery.
- ✓ Unrestricted Funds – Funds that are NOT assigned, restricted, or committed to a specific purpose.
- ✓ Net Position – Net investment in capital assets.

Cemetery Revenues

Cemetery and Mausoleum Division



Object	Description	2023 Actual	2024 Actual	2025 Revised Budget	2025 Actual
329900	BURIAL PERMIT	3,944	6,032	4,000	4,988
343801	INTERMENT-RESIDENT	33,439	37,256	35,000	22,666
343802	INTERMENT-NONRESIDENT	22,800	57,600	25,000	61,200
343803	INTERMENT-SATURDAY FEE	31,445	56,418	32,000	49,142
343804	CEMETERY FEE	0	0	0	4,400
343811	VAULT SALES-SINGLE	30,987	51,134	32,000	43,098
343812	TOMBSTONE INSTALLATION	3,680	3,680	3,000	1,610
343821	MARKER SALES-REGULAR	15,640	24,150	20,000	19,780
343840	PERPETUAL CARE REVENUE	21,233	39,811	25,000	37,308
361100	INTEREST INC-MAIN POOL	4,062	11,805	1,016	0
361110	INTEREST INC-INVESTMENTS	2,413	3,396	604	0
364101	LOT SALE-RESIDENT	48,596	58,128	50,000	31,192
364102	LOT SALE-NONRESIDENT	36,421	100,309	36,000	118,096
367300	REALIZED GAIN OR LOSS	-281	-728	0	0
367500	UNREALIZED GAIN OR LOSS	731	3,107	0	0
381001	INTERFUND TRANSF FM GENERAL	389,879	480,427	471,077	235,539
		644,990	932,524	734,697	629,019

- ✓ 86% of Projected revenues have been collected to date.
- ✓ Revenues include support from the General Fund, \$471,077 budgeted in FY 2025 \$235,539 YTD

Cemetery Expenditures – Personnel Costs

Cemetery and Mausoleum Division



Object	Description	2023 Actual	2024 Actual	2025 Revised Budget	2025 Actual
512000	REGULAR SALARIES & WAGES	160,868	122,251	251,216	67,979
514000	OVERTIME PAY	81,844	58,575	10,000	48,265
515155	PHONE ALLOWANCE	525	455	421	455
515200	SICK LEAVE BUYBACK	1,351	924	0	1,718
515500	SICK ACCRUAL EXPENSE	872	-66	0	0
515550	VACATION ACCRUAL EXPENSE	7,386	-6,572	0	0
521050	TAXES - SOCIAL SECURITY	14,516	10,497	14,480	6,954
521100	TAXES - MEDICARE	3,395	2,455	3,387	1,626
522151	PENSIONS-GEN EMPLOYEES- GASB68	-88,676	0	0	0
522152	PENSION FRS GASB 68	78,623	-7,244	0	0
522201	PENSIONS - FRS	24,475	21,555	35,207	14,813
522250	PENSIONS - OPEB	111,280	-19,600	0	0
522300	PENSIONS - 401(a) MATCH PGM	3,419	2,351	6,270	1,349
523050	HEALTH INSURANCE	63,947	54,355	85,763	33,415
523100	DENTAL INSURANCE	693	231	120	380
523150	LIFE INSURANCE	263	199	324	125
523200	LONG-TERM DISABILITY INSURANCE	210	159	260	93
523500	FSA - DEPENDENT CARE REIMBURSE	0	0	0	5
524000	WORKERS' COMPENSATION	3,446	11,471	5,373	2,499
		468,436	251,996	412,821	179,676

- ✓ Four (4) positions budgeted:
 - ✓ Cemetery & Mausoleum Manager
 - ✓ Cemetery Coordinator (On Hold)
 - ✓ Heavy Equipment Operator (2) (1 On Hold)

- ✓ Personnel Costs makes up 53% of overall budget
- ✓ YTD Actuals make up 59% of overall expenditures

Cemetery Expenditures – Operating Costs

Cemetery and Mausoleum Division

Object	Description	2023 Actual	2024 Actual	2025 Revised Budget	2025 Actual
532000	AUDITING	792	538	1,330	1,330
534010	OUTSIDE SERVICES	92,442	58,703	96,800	18,575
544010	UNIFORMS RENTED	165	269	735	150
549001	INTERFUND TRAN TO GENERAL FUND	105,664	105,664	105,664	52,832
549430	TRANSFER TO WATER FUND	12,070	12,070	0	0
549531	REPLACEMENT VEHICLES	0	5,523	35,000	17,500
549532	OPERATION & MAINTENANCE	4,245	3,605	7,525	3,762
549890	INTERFUND TRANSF TO GEN LIAB	13017	13017	0	0
551000	OFFICE SUPPLIES	0	0	250	148
552030	EQUIPMENT TOOLS SUPPLIES	19,647	16,369	31,700	19,739
552070	SMALL FURNITURE & FIXTURES	0	0	2,500	0
552090	HORTICULTURAL SUPPLIES	4,999	2,296	3,000	245
552150	MOTOR VEHICLE GAS	6,239	4,586	8,200	2,897
552200	UNIFORMS PURCHASED	1,140	1,000	1,640	528
552210	BUILDING SUPPLIES/MATERIALS	5,468	7,542	7,000	1,685
552310	INVENTORY ADJUSTMENT	14,969	30,504	0	0
554030	DUES & MEMBERSHIPS	0	0	5,515	184
555040	GENERAL EMPLOYEE TRAINING	0	0	2,000	0
559010	DEPRECIATION EXP-CAPITAL ASSET	2,413	1,689	0	0
564040	SPECIAL EQUIPMENT	0	9,812	0	0
564080	EXTENSIONS AND MODIFICATIONS	0	0	47,750	0
591570	INTERFUND TRANSFER GEN. LIAB.	0	0	13017	6508.5
OPERATING COSTS		283,271	273,187	369,626	126,084
CEMETERY EXPENDITURES		751,707	525,183	782,447	305,759

- ✓ Operating Costs makes up 41% of overall budget
- ✓ YTD Actuals make up 53% of overall expenditures

- ✓ Overall expenditures at 34% of budget

FY2024 Accomplishments

Cemetery and Mausoleum Division



- ✓ Implemented early and late service fees for funeral homes
 - ✓ To date issued violations totaling approximately \$6,920
 - ✓ Improved compliance with scheduling being realized
- ✓ Repaved and repainted internal roadways and parking spaces
- ✓ Installed new sod along recently completed burial rows
- ✓ Hosted the first annual *Wreaths Across America* event on December 14th honoring our veterans
- ✓ Added new trash receptacles throughout the grounds
- ✓ Purchased burial set-up and tent to better accommodate funeral services
- ✓ Updated the veterans list — added 211 previously unlisted veterans
- ✓ Updated Infant Burial Section

FY2024 Accomplishments

Cemetery and Mausoleum Division



Hosted First Annual 'Wreaths Across America' honoring our Veterans

Hallandale Beach Cemetery
City of Hallandale Beach Presents

609 NW 6TH AVE
Hallandale Beach, FL
33009

Hallandale Beach

WREATHS ACROSS AMERICA

Wreaths Across America
Veteran wreath lay

The Hallandale Beach Cemetery has partnered with CHI MU Zeta, Wreath's Across America, and VFW West Park to recognize the fallen veterans laid to rest. If you would like to sponsor a fallen veteran or donate to the cause, see the link below for more information.

[Overview - Wreaths Across America](#)

VFW
VETERANS OF FOREIGN WARS
VFW Post 8195

10:00 AM **14** DECEMBER

FY2024 Accomplishments

Sodding and Beautification

- Replace sod on recently completed rows
- New trash receptacles
- Repaving and painting drive and parking



FY2025 Initiatives

Cemetery and Mausoleum Division

- ✓ Consultant Engagement
 - ✓ Initiating requests for proposals to hire a consultant
 - ✓ Market-based rate analysis
 - ✓ Operational and pricing optimization
 - ✓ Long-term strategic planning
 - ✓ Projecting remaining cemetery lifespan
 - ✓ Transition and sustainability evaluation
 - ✓ Evaluate resident vs. non-resident rate structures
 - ✓ Evaluate staffing -- Coordinator/HEO positions on hold pending consultant recommendations
 - ✓ Develop online scheduling platform for funeral block reservations with real-time availability

Ongoing Challenges

- ✓ Overtime due to staffing and increased services
- ✓ Funeral Homes
- ✓ Scheduling of Services
 - ✓ Implementing new scheduling approach
 - ✓ Real-time availability – set time blocks of time



Recommendations

Cemetery and Mausoleum Division



- ✓ Repair and replacement of cemetery perimeter fencing for improved aesthetics and overnight security
- ✓ Change cemetery hours to **8:00am to 5:00pm** to ensure security for staff and visitors as well as prevent vandalism.
 - ✓ Due to limited or dim lighting, it is unsafe for City personnel and visitors to be in the cemetery after dark. Current hours: Dawn to Dusk (Daily)
 - ✓ Neighboring cemeteries hours of operations.

Location	Weekdays	Sat	Sun
Lincoln Memorial Park	←—————	9 am - 5 pm	————→
Fred Hunter Cemetery	←———— 8:30 am - 5 pm	————→	8:30 am - 3 pm
Caballero Rivero Dade North	←—————	8 am - 6 pm	————→
City of Fort Lauderdale	8:30 am - 5 pm	9 am - 4 pm	Closed

- ✓ Currently, the cemetery and park rangers have a coordinated schedule to open and close the cemetery. The existing schedule is as follows:
 - ✓ Mon- Thurs, Dawn to Dusk– Cemetery Division opens and closes the cemetery
 - ✓ Fri – Sun, Dawn to Dusk - Park Rangers opens and closes the cemetery



Questions / Comments?

